ERC	DESCRIPTION

0001 o The Summary Record must be present.

0003 o The Tax Period must be "200612".

0004 o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.

     o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.

     o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.

     o The Form 4868 Primary SSN (SEQ 0090) is a required field.

     o The Form 9465 Primary SSN (SEQ 0020) is a required field.

     o The Form 2350 Primary SSN (SEQ 0030) is a required field.

     o The Form payment Primary SSN (SEQ 0010) is a required field.

     o The SSN of the Summary record (Field 0002) must be numeric.

0006 o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.

     o The Form 4868 Primary Name Control (SEQ 0010) is a required field.

     o The Form 9465 Primary Name Control (SEQ 0015) is a required field.

     o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.

     o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.

ERC	DESCRIPTION

0007 o Street Address (Form 2350 SEQ 0070, Form 4868 SEQ 0040, Form 9465 SEQ
         0050) is alphanumeric and can have no leading or consecutive embedded
         spaces. The only special characters allowed are space, hyphen (-) and
         slash (/).

      o Foreign Street Address (Form 2350 SEQ 0110, Form 4868 SEQ 0032) is
         alphanumeric and can have no leading or consecutive embedded spaces. The
         only special characters allowed are space, hyphen (-) and slash (/).

      o Foreign City State or Province (Form 2350 SEQ 0120, Form 4868 SEQ 0034)
         is alphanumeric and can have no leading or consecutive embedded spaces.
         The only special characters allowed are space, hyphen (-) and slash (/).

      o The first position or character entered in the Street Address must be
         alphabetic or numeric.

      o Street Address (Form 9465 SEQ 0050) is a required field.

0010 o All alphanumeric fields must contain the type of data specified under the
         columnar heading "Field Description" in Record Layouts. All alphanumeric
         fields must be left-justified and blank-filled unless otherwise
         specified.

      o Significant money fields must be right-justified and zero-filled. Money
         fields must be whole dollars (no cents).

      o Significant date fields with a length of eight positions must contain
         eight numeric characters in YYYYMMDD format. Significant date fields
         with a length of six positions must contain six numeric characters in
         YYYYMM format when transmitted in variable or fixed format.

      o The PIN must be numeric and greater than zeros.

0014 o This reject code is set for fields which are defined in
         Part 3, Section 7 Record Layouts as "NO ENTRY".

0016 o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 4868 SEQ 0070)
         must be within the valid range of zip codes listed for that state and
         must not end in "00", with the exception of 20500 (the White House Zip
         Code).

      o Zip Code (Form 9465 SEQ 0090) is a required field.

0020 o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, and
          9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The
          only characters allowed are alpha, space, ampersand (&), hyphen (-) and
          less-than sign (<). The leftmost position must be alpha. The less-than
          sign replaces the intervening space to identify the Primary Taxpayer's
          last name. It cannot be preceded or followed by a space. Do not enter a
          space before or after any less-than sign; the less-than sign takes the
          place of a space.

          Note: The Taxpayer's Name for forms 56, 2350, and 9465 cannot have
          ampersand (&).

       o If Spouse Name for Form 9465 (SEQ 0030) and Form 2350 (SEQ 0040) is
          present, it must meet the same criteria for validation as Taxpayer's
          Name.

       o The Name Line 1 (Form 4868 SEQ 0030) is a required field.

       o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010) and Form 2350 (SEQ 0010)
          is a required field.

0022 o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 4868 SEQ
          0060) must be alpha and consistent with the standard state abbreviations
          issued by the Postal Service.

       o State Abbreviation (Form 9465 SEQ 0080) is a required field.

0023 o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 4868 SEQ 0050)
          must be present, left-justified and contain a minimum of three alpha
          characters, blank filled when transmitted in fixed format.

       o The Foreign Country (Form 2350 SEQ 0120, Form 4868 SEQ 0036) must be
          present, left-justified and contain a minimum of three alpha characters,
          blank filled when transmitted in fixed format.

       o City may not contain consecutive, embedded spaces. Only alphabetic
          characters and spaces are valid. DO NOT abbreviate cities.

       o The City (Form 9465 SEQ 0070) is a required field.

0027 o The Electronic Document Originator Name (Field 0010) must be present in
          the Summary Record.

       o The EFIN of the Originator (Field 0020) must be present in the Summary
          Record AND be equal to the EFIN in the DCN of the ETD Document.

0028   o   The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code
           of the Originator in the Document Record must be valid.

           An "out of service center" Two Digit Electronic Filing Identification
           Number (EFIN) Prefix Code is permitted when Processing Site equals "G"
           (Philadelphia) and Form 2350 is present, OR

           When the Processing Site equals "G" and at least one of the following is
           present: Forms 56, 4868, 9465, and the address indicator of the Form
           equal to "3" or State Abbreviation is a U.S. Possession.

0030   o   A Form Payment must be accompanied by Forms 4868 or 2350, if there is a
           payment.

       o   An Authentication record must be present with Form 56, 2350, 9465 and
           Form 4868 with a payment.

0031   o   The Document Sequence Number (SEQ 0007) must be numeric.

0032   o   The Declaration Control Number (SEQ 0008) must be numeric.

0033   o   Fields on a record must NOT be longer than specified in Section 7 Record
           Layouts.

0034   o   For each record, significant data must be present following the Record
           ID.

0035   o   Sequence Numbers of fields for each record must be in ascending order and
           valid for that tax document.

0044   o   The incoming record has an invalid RECORD ID. The Form is invalid for
           Electronic Transmitted Documents, or the page number is incorrect or
           duplicated.

0045   o   The number of occurrences for tax documents cannot exceed the number
           specified in Part 3, Attachment 2.

           The format and content of the record identification information Record
           ID) which begins each type of record must be exactly as presented in the
           input specifications.

0060   o   The Document Sequence Number (DSN) must be in ascending numerical
           sequence within a transmission. However, the DSN does not have to be
           consecutive.

0061   o   The Declaration Control Number must be in ascending numerical sequence
           within the transmission. However, the DCN does not have to be
           consecutive.

0062   o   The first two digits of the Declaration Control Number must be zeros.

0064   o   The Year Digit of the DCN must be "7".

ERC	DESCRIPTION

0071   o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.

0167   o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.

0168   o Form 9465 Monthly Payment (SEQ 0300) must be $25.00 or more.

0172   o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than $25,000.

0304   o If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present and numeric.

      o If Spouse's SSN is present and Form Payment is present, the spouse's PIN must be present.

      o The Primary PIN number must be present for Form 2350(SEQ 0330) and Form 9465 (SEQ 0380), unless Other Than Taxpayer (SEQ 0300) is present.

         If Name of preparer other than taxpayer (SEQ 0350) is present, preparer
      o signature date (SEQs 0355) must be present.

0305   o Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350.

0306   o Form 56 – If the Address Indicator (SEQ 0020) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0020) is equal to "3", the foreign address fields must be significant.

      o Form 2350 – If the Address Indicator (SEQ 0150) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0150) is equal to "3", the foreign address fields must be significant.

      o Form 4868 – If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (SEQ 0160) is equal to "3", the foreign address fields must be significant.

      o Form 4868 – If the Address Indicator (SEQ 0080) is equal to "Blank" the domestic address fields must be significant.

      o Form 9465 – If the Address Indicator (SEQ 0095) is equal to "1" "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0095) is equal to "3", the foreign address fields must be significant.

ERC		DESCRIPTION

0307 o For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).

0310 o Forms 4868 must be received no later than April 17, 2007 and retransmitted forms must be received no later than April 22, 2007. Note: Form 4868 for Taxpayers Out of the Country must check "box 8" and Form 4868 must be received no later than
June 15.

0311 o

Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than June 15, 2007 and retransmitted forms must be received no later than June 22, 2007.

0312 o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.

o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.

o If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.

o If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.

0313 o The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.

o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.

o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.

0315 o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

0316 o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

0317 o RESERVED

0318 o For Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.

o For Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.

o Form Payment – The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.

ERC	DESCRIPTION

0319 o RESERVED

0320 o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.

     o If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210).

     o For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5.

0321 o For Form 2350, Line 4 (SEQ 0220 through SEQ 0260) must be filled and valid.

     o **Country Code (SEQ 0255) must be significant and equal a valid Country Code.**

0322 o **The Extension Date for Form 2350 (SEQ 0160) is a required field and cannot be greater than April 3, 2008.**

0323 o When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.

0324 o The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".

0325 o The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.

0326 o The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.

0327 o The Preparer Name (SEQ 0350 for Form 2350) must match with Signature of Preparer Other Than Taxpayer SEQ 0100) of Authentication Record.

0328 o The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.

0329 o RESERVED

ERC	DESCRIPTION

0395 o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).

      o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).

      o The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).

      o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).

0396 o The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).
See Part 1, Section 6 for optional Routing Transit Number Validation.

      o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

      o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.

      The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".

      o

0397 o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 200**7**, when a domestic/US Possession payment is present.

      o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 200**7** when a foreign payment is present.

      o The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).

0490 o When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year.

0491 o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).

0668   o   Self-Select PIN Program – Taxpayer is ineligible to participate in the
           Self-Select PIN Program since the Primary Taxpayer is a duplicate on the
           IRS File.

0669   o   Self-Select PIN Program – The Secondary Taxpayer is ineligible to
           participate in Self-Select PIN Program since the Secondary Taxpayer is a
           duplicate on the IRS File.

0670   o   When the PIN Type Code (SEQ 0008) of the Authentication Record is "S",
           the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross
           Income (SEQ 0020)or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer
           Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code
           (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090)
           must be present on the Authentication Record.

0671   o   When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and
           the Spouse SSN is present on the Form, the Spouse Date of Birth (SEQ
           0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior
           Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ
           0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ
           0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication
           Record.

0674   o   Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is
           "S" or "O", then, Taxpayer PIN Number (SEQ 0330) must be numeric and
           greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ
           0035) of Authentication Record.

           Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is
           "S" or "O", then, Taxpayer PIN Number (SEQ 0380) must be numeric and
           greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ
           0035) of Authentication Record.

           NOTE: 4868 PIN Validation is performed in ERC 0010.

0675   o   Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is
           "S" or "O", and Spouse PIN Number (SEQ 0340) is present, it must be
           numeric and greater than zeroes, and must equal to Spouse Signature (SEQ
           0065) of Authentication Record.

           Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is
           "S" or "O", and Spouse PIN Number (SEQ 0400)is present, it must be
           numeric and greater than zeroes, and must equal to Spouse Signature (SEQ
           0065) of Authentication Record.

           NOTE: 4868 PIN Validation is performed in ERC 0010.

0677   o   The Primary Taxpayer is ineligible to participate in the
           Self-Select PIN program if under the age of sixteen and have not filed
           previously.

ERC	DESCRIPTION

0678 o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.

0679 o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) of Authentication record must match with IRS Master File.

0680 o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) of Authentication record must match with IRS Master File.

0681 o Form 2350 and 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present on the Authentication Record.

     o Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0055), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

0682 o Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0340) is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

     o Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0400) is present on the Form, the, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

     o Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

ERC		DESCRIPTION

0697 o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

0698 o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

0699 o When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income (SEQ 0050) must be blank on the Authentication Record.

0806 o Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".

0822 o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.

0823 o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

   NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.

0824 o TRANA Record A(TRANA) – Transmitter EFIN must be (SEQ 0110) present.

0825 o TRANA Record A (TRANA) – Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).

0840 o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).

0900 o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.

0999 o If more than 96 reject conditions are identified, the last Reject Code will be "0999".

   Filers should use the information on the acknowledgment file to resolve reject conditions.